

Report to Congressional Committees

March 2011

EDUCATION OF MILITARY DEPENDENT STUDENTS

Better Information Needed to Assess Student Performance



| including suggestions for reducing | ompleting and reviewing the collecthis burden, to Washington Headquild be aware that notwithstanding a DMB control number. | uarters Services, Directorate for In | nformation Operations and Reports | s, 1215 Jefferson Davis | Highway, Suite 1204, Arlington | |
|--|--|--------------------------------------|-----------------------------------|------------------------------|------------------------------------|--|
| 1. REPORT DATE MAR 2011 | | 2. REPORT TYPE | | 3. DATES COVE 00-00-201 | ERED 1 to 00-00-2011 | |
| 4. TITLE AND SUBTITLE | | | | 5a. CONTRACT | NUMBER | |
| Education of Milita | | lents: Better Infor | mation Needed to | 5b. GRANT NUMBER | | |
| Assess Student Performance | | | | 5c. PROGRAM ELEMENT NUMBER | | |
| 6. AUTHOR(S) | | | | 5d. PROJECT NU | UMBER | |
| | | | 5e. TASK NUMBER | | | |
| | | | | 5f. WORK UNIT | NUMBER | |
| 7. PERFORMING ORGANI U.S. Government A NW, Washington, D | • | ` / | | 8. PERFORMING REPORT NUMB | G ORGANIZATION EER | |
| 9. SPONSORING/MONITO | RING AGENCY NAME(S) | AND ADDRESS(ES) | | 10. SPONSOR/M | MONITOR'S ACRONYM(S) | |
| | | | | 11. SPONSOR/M NUMBER(S) | IONITOR'S REPORT | |
| 12. DISTRIBUTION/AVAIL Approved for publ | | ion unlimited | | | | |
| 13. SUPPLEMENTARY NO | TES | | | | | |
| 14. ABSTRACT | | | | | | |
| 15. SUBJECT TERMS | | | | | | |
| 16. SECURITY CLASSIFICATION OF: | | | 17. LIMITATION OF ABSTRACT | 18. NUMBER OF PAGES | 19a. NAME OF RESPONSIBLE PERSON | |
| a. REPORT | b. ABSTRACT | c. THIS PAGE | Same as | 48 | | |

unclassified

Report (SAR)

Public reporting burden for the collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and

Report Documentation Page

unclassified

unclassified

Form Approved OMB No. 0704-0188



Highlights of GAO-11-231, a report to congressional committees

Why GAO Did This Study

Since the early 1990s, Congress has supplemented the Department of Education's (Education) Impact Aid program by providing funds for the Department of Defense's (DOD) Impact Aid program to compensate school districts with a high number of military dependent students. The National Defense Authorization Act for Fiscal Year 2010 required GAO to review the use of these funds. GAO reviewed (1) what is known about the utilization and effectiveness of DOD Impact Aid funds. (2) the challenges faced by school districts in serving military dependent students, and (3) how DOD and Education have collaborated on their assistance. To address these issues, GAO conducted a Web-based survey of all 154 school districts that received DOD Impact Aid in any year from 2001 to 2009, with a response rate of 77 percent. GAO also interviewed officials from DOD and Education and seven school districts in five states, ranging in school district size, location, and percentage of military dependent students. The findings from these visits cannot be projected nationwide, but illustrate valuable perspectives.

What GAO Recommends

GAO recommends that the Secretary of Education determine whether to require school districts to report data on the academic outcomes of military dependent students, and if so, to determine the need for any additional legislative authority. Education agreed with GAO's recommendation, and DOD provided oral concurrence.

View GAO-11-231 or key components. For more information, contact George Scott at (202) 512-7215 or scottg@gao.gov.

March 201

EDUCATION OF MILITARY DEPENDENT STUDENTS

Better Information Needed to Assess Student Performance

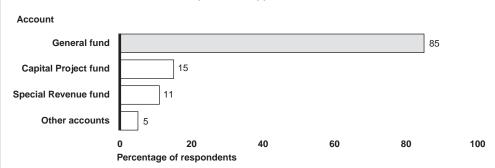
What GAO Found

DOD Impact Aid has three distinct funding components, with more than three quarters of the funds provided through the DOD Impact Aid Supplemental program. Eighty five percent of the 87 responding school districts that received funds for the 2009–2010 school year reported placing these funds into their general fund to use for overall maintenance and operations. (See figure below.) Because there are no reporting requirements on districts' use of the funding, it is difficult to assess how the funds are used and to what extent military dependent students benefit. Further, there are no data available on these students that could be used to assess their academic achievement or educational outcomes, or determine where funding needs are greatest. Such reporting requirements exist for certain other groups of students, such as economically disadvantaged students and students with disabilities. Federal agency officials acknowledged this need for information, and Education has begun discussing how to address this need.

School districts GAO contacted reported that issues related to the mobility of military dependent students and serving students with special needs were among the greatest challenges they faced in serving these students. Mobility increased academic needs due to differences in state and district curricula and behavioral and emotional issues in the classroom. To address challenges in serving military dependent students, school districts reported adopting a range of strategies, including additional counseling for students with a deployed parent and flexibility on academic requirements for newly transferred students.

Guided by a memorandum of understanding signed in 2008, DOD and Education have implemented practices that facilitate their collaboration to assist military dependent students, according to practices GAO has identified that enhance collaboration. For example, beginning in 2008, the departments completed eight joint site visits to high-growth military installations, which helped them advise school districts on preparation for an influx of military dependent students. To monitor these collaborative efforts, DOD and Education have developed a strategic plan that tracks their progress.

School District Allocation of DOD Impact Aid Supplemental Funds, 2009-2010 School Year



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

Note: School districts may place funds in more than one account.

Contents

| Letter | | 1 | |
|--------------|---|----|--|
| | Background | 3 | |
| | Little Is Known About the Specific Use and Effectiveness of DOD Impact Aid and There Are No National Data on Military | | |
| | Dependent Students as a Group Military Dependent Students' Frequent Moves and Educating Military Dependents with Special Needs are Primary Challenges for School Districts, and Various Strategies Help Address These Challenges DOD and Education's Collaborative Practices Have Assisted Military Dependent Students, Their Schools, and Families | | |
| | | | |
| | | | |
| | Conclusions | 32 | |
| | Recommendation for Executive Action | 32 | |
| | Agency Comments and Our Evaluation | 33 | |
| Appendix I | Objectives, Scope, and Methodology | 34 | |
| Appendix II | Information on Additional Mandate Provisions | 38 | |
| Appendix III | The 13 Objectives from Education and DOD's MOU | 40 | |
| Appendix IV | Comments from the Department of Education | 41 | |
| Appendix V | GAO Contact and Staff Acknowledgments | 43 | |
| Tables | | | |
| | Table 1: Annual Funding for Fiscal Years 2001–2010 for DOD Impact Aid Components | 7 | |
| | Table 2: School Districts Interviewed in Five Selected States | 37 | |

Figures

| Figure 1: Photo of a School Bulletin Board Showing Previous and | |
|---|----|
| Future Residences of Military Dependent Students, May | |
| 2010 | 4 |
| Figure 2: School District-Reported Allocation of DOD Impact Aid | |
| Supplemental Funds for 2009–2010 School Year | 11 |
| Figure 3: School District-Reported General Fund Allocations | 12 |
| Figure 4: School District-Reported Difficulty in Tracking DOD | |
| Impact Aid Supplemental Funds | 13 |
| Figure 5: School District-Reported Areas of Cuts or Adjustments If | |
| DOD Impact Aid Supplemental Funding Was Not | |
| Received for the 2010–2011 School Year | 15 |
| Figure 6: School District-Reported Challenges in Educating Military | |
| Dependent Students | 19 |
| Figure 7: School District-Reported Strategies Used to Support | |
| Military Dependent Students | 25 |

Abbreviations

| BRAC | Base Realignment and Closure |
|-----------|--|
| DOD | Department of Defense |
| DoDEA | Department of Defense Education Activity |
| Education | Department of Education |
| ESEA | Elementary and Secondary Education Act of 1965 |
| MOU | memorandum of understanding |

This is a work of the U.S. government and is not subject to copyright protection in the United States. The published product may be reproduced and distributed in its entirety without further permission from GAO. However, because this work may contain copyrighted images or other material, permission from the copyright holder may be necessary if you wish to reproduce this material separately.



United States Government Accountability Office Washington, DC 20548

March 1, 2011

The Honorable Carl Levin Chairman The Honorable John McCain Ranking Member Committee on Armed Services United States Senate

The Honorable Howard P. "Buck" McKeon Chairman The Honorable Adam Smith Ranking Member Committee on Armed Services House of Representatives

Roughly 1.1 million school-age children in the United States are military dependents, with parents in the armed forces. The majority of these students are estimated to attend public schools. Military dependent children often move multiple times throughout their school careers and sometimes have a parent absent due to deployment, creating unique challenges for their school districts. In recent years, appropriations for the Department of Education's (Education) Impact Aid program has been more than \$1 billion a year. Since the early 1990s, Congress has authorized and provided additional funds for school districts that serve a significant number of military dependents.² One of several Department of Defense (DOD) programs to assist these students—DOD Impact Aid, with funding totaling approximately \$342.3 million since fiscal year 2002—helps to ensure that school districts with significant numbers of military dependent students have additional funding in order to maintain certain educational standards. Education of military dependent students is becoming an increasingly important issue with recent growth in and moves of military personnel at some military installations located in the United States. These changes are due to several factors, including implementation of recommendations from the 2005 Base Realignment and Closure (BRAC)

¹In addition, military dependent students also include dependents of civilian employees of the Department of Defense.

 $^{^2}$ Funding is provided to local educational agencies, which we refer to as school districts for the purposes of this report.

Commission, relocation of U.S. forces in overseas locations back to the United States, global rebasing, and other force structure changes. As of September 2009, these changes were expected to add more than 120,000 military and DOD civilian personnel, not including family members and contractors, to U.S. military installations by September 2011.

The National Defense Authorization Act for Fiscal Year 2010 required us to examine the use of DOD Impact Aid assistance by school districts and its effectiveness in improving the quality of education provided to military dependent students from fiscal years 2001 through 2009. To do this, we reviewed (1) what is known about the use and effectiveness of DOD Impact Aid funds, (2) the challenges faced by school districts in serving military dependent students and the strategies they have in place to address these challenges, and (3) how DOD and Education have collaborated on their assistance to districts.

To address these issues, we conducted a Web-based survey in August and September 2010 of all 154 school districts that received DOD Impact Aid in any year from 2001 through 2009—we received responses from 118, for a response rate of 77 percent. We conducted site visits to four school districts in Colorado and Virginia and phone calls with officials in three school districts in California, Missouri, and Texas. We selected these districts based on recommendations from DOD and national organizations involved in the education of military dependent students, and attempted to include diversity in geographic location, school district size, and the percentage of the district made up of military dependents from different branches of military service. During the visits we interviewed superintendents, assistant superintendents, budget office officials, guidance counselors, and, in some locations, military school liaisons, teachers, and students. In one school district, we met with a group of parents. We also interviewed officials from DOD and Education who are involved with the implementation of DOD Impact Aid and the related memorandum of understanding (MOU) between the two agencies. Finally, we reviewed key agency documents and relevant literature, including prior GAO reports on elementary and secondary education, military restructuring, and practices that can help to enhance collaboration. We

³Pub. L. No. 111-84, § 538, 123 Stat. 2190, 2294-95.

⁴These three research objectives cover all but three of the required components of the mandated audit. Appendix II provides our findings on the remaining components of the mandate.

also reviewed relevant federal laws and regulations. A more detailed explanation of our methodology can be found in appendix I.

We conducted this performance audit from March 2010 through February 2011 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

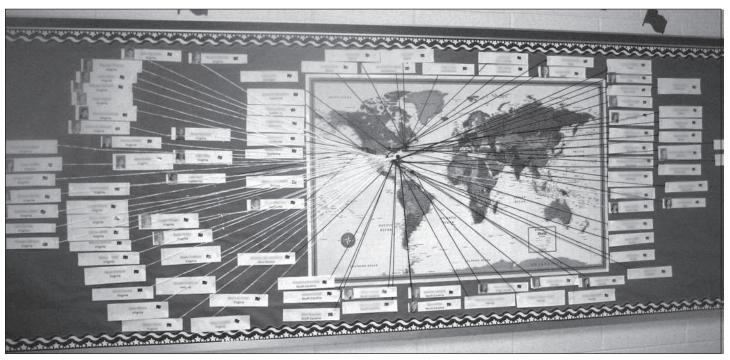
Background

Military Dependent Students

There are approximately 1.1 million school-age dependents of military parents in the United States and an increasing number of these dependents have a parent deployed overseas. While DOD operates 194 schools for military dependents in seven states, two territories, and in 12 countries, DOD estimates the majority of military dependent students attend U.S. public schools operated by local school districts. Because of their family situations, military dependent students may face a range of unique challenges, such as frequent moves throughout their school career and the emotional difficulties of having deployed parents. Figure 1 is a photo from a school we visited with about 90 percent military dependent students that showed the global locations of students' previous and future residences. Military dependent students often find stability in the school routine during the challenges of deployment and the resulting disruptions to daily life, according to a DOD publication.⁵

⁵DOD, Educator's Guide to the Military Child During Deployment.

Figure 1: Photo of a School Bulletin Board Showing Previous and Future Residences of Military Dependent Students, May 2010



Source: GAO.

Education and DOD's Impact Aid Programs

Appropriations for Education's Impact Aid program, reauthorized and incorporated into Title VIII of the Elementary and Secondary Education Act of 1965 (ESEA), were almost \$1.3 billion in fiscal year 2010, and DOD provided \$41 million in additional funding for DOD Impact Aid. DOD Impact Aid was established in the early 1990s to supplement the Education Impact Aid program which, as we testified at that time, was underfunded (i.e., meaning that appropriations did not fully fund authorizations). Together, the programs are intended to compensate school districts for revenue losses resulting from federal activities and to maintain educational standards for all students. Federal activities that can affect

 $^{^620}$ U.S.C. §§ 7701 et seq.

⁷ESEA Title VIII authorizes several types of Impact Aid payments. These include payments relating to federal acquisition of real property, payments for education of federally connected children, and payments for construction and maintenance of school facilities. 20 U.S.C. §§ 7702, 7703, 7707, 7708.

revenues or the ability to maintain standards include federal ownership of property within a district as well as the enrollment of children whose parents work or live on federal land (e.g., military bases).

Education Impact Aid funds are awarded in formula grants based on various types of federally connected children in the school district and other measures. If appropriations are not sufficient to provide funding at the level for which all districts qualify, funding is reduced with more heavily impacted districts receiving higher percentages of their maximum payments than less impacted districts. Of the more than 14,000 school districts nationwide, 902 received Education Impact Aid payments for federally connected children in fiscal year 2009. Because Impact Aid payments are not aimed at specific educational goals, accountability requirements for the use of funds or for specific outcomes are minimal.

DOD Impact Aid, administered by DOD's Education Activity (DoDEA) Educational Partnership office is intended to supplement the much larger Education Impact Aid program. All districts that receive DOD Impact Aid also receive Education Impact Aid. There are no statutory requirements mandating that school districts report on the use of these funds. DOD Impact Aid has three distinct funding components for school districts with military dependent students. These funding components are:

• Supplemental assistance. These funds are allocated to school districts in which military dependents made up at least 20 percent of average daily attendance during the previous school year. Data from Education's Impact Aid application are used to determine a district's eligibility. About 120 districts receive funds from DOD Impact Aid Supplemental assistance annually. Total amounts awarded to all districts combined have ranged

⁸Federally connected children include children who have a parent on active duty in the uniformed services, reside on federal property with a parent who is an accredited foreign military officer, reside on Indian lands, reside in low-rent housing, or reside on federal property with a parent employed on federal property situated in whole or part in the local school district. 20 U.S.C. § 7703(a)(1). Every student in the U.S. public school system is asked to take home an Impact Aid form that their parents or guardians are to use to identify them as federally connected or not. School districts send this information to Education, which determines Education and DOD Impact Aid formula amounts. School districts must have at least 400 federally connected children, or such children must represent at least three percent of the district's average daily attendance, for the district to be eligible for Education Impact Aid funding. 20 U.S.C. § 7703(b)(1)(B).

⁹20 U.S.C. § 7703b(a)(2). The requirement, added in 2006, is 20 percent "as rounded to the nearest whole percent." Therefore, the actual requirement could be as low as 19.5 percent.

from \$30 to \$40 million in each fiscal year from 2002 through 2010, 10 and the funding has been included by Congress in DOD's annual appropriation for operation and maintenance for defensewide activities.

- Assistance for children with severe disabilities. Funds are allocated to school districts with at least two military dependent children with severe disabilities where the costs exceed certain criteria. The funding is a reimbursement for expenses paid, and is sent to the school districts after the expenses are incurred. According to a DOD official, approximately 40–50 school districts that apply and meet the cost criteria are awarded funds each year out of the 400–500 school districts that are potentially eligible. Total amounts awarded to all districts combined have generally ranged from \$4 to \$5 million in each fiscal year from 2002 through 2010. 13
- Assistance for districts significantly affected by BRAC. Funds are allocated to school districts that have been heavily impacted as a direct result of large scale military rebasing. Beginning in the late 1980s, the U.S. military has attempted to streamline the nation's defense infrastructure through a series of base realignments and closures. For example, as part of the 2005 BRAC round, DOD has relocated or plans to relocate more than 120,000 military and DOD civilian personnel by September 2011. In addition, DOD and local community officials expect thousands of dependents to relocate to communities near the BRAC 2005 growth bases. Thus, several U.S. bases could each see the addition of more than 10,000 military and DOD civilian personnel, along with their families and children. To qualify for these DOD Impact Aid BRAC funds, districts must have had at least 20 percent military dependent students in average daily attendance during the previous school year and have had an overall

¹⁰DOD could not provide us with the amount awarded in fiscal year 2001.

¹¹20 U.S.C. § 7703a. According to the application for this program, children with severe disabilities means children with disabilities who, because of the intensity of their physical, mental, or emotional problems, need highly specialized education, social, psychological, and medical services in order to maximize their full potential for useful and meaningful participation in society and self-fulfillment. The term includes children with severe emotional disturbances, autism, severe and profound mental retardation, and those who have two or more serious disabilities such as blindness, deafness, and cerebral palsy.

¹²Education provides DOD with information on the school districts that have at least two military dependent students with severe disabilities and DOD notifies school districts of their eligibility to apply for Children with Severe Disability funds.

¹³Payments were authorized for this program beginning in fiscal year 2002. Floyd D. Spence National Defense Authorization Act for Fiscal Year 2001. Pub. L. No. 106-398, appendix § 363, 114 Stat. 1654, 1654A-77,78.

increase or decrease of 5 percent or more of these students, or an increase or decrease of no less than 250 military dependent students at the end of the prior school year. No school district is permitted to receive more than \$1 million in assistance in a fiscal year. In fiscal years 2006 and 2007, 45 districts received BRAC funding from DOD Impact Aid totaling \$15 million. Although authorized, funding was not provided in fiscal years 2002, 2008, 2009, and 2010 (see table 1).

Table 1: Annual Funding for Fiscal Years 2001–2010 for DOD Impact Aid Components

| Dollars in millions | | | | |
|---------------------|------------------------|--------------------------------------|------|--------|
| | Type of DOD Impact Aid | | | |
| Fiscal year | Supplemental | Children with severe disabilities | BRAC | Total |
| 2001 | _a | n/a⁵ | n/a° | _ |
| 2002 | \$30 | \$4.3 | \$0 | \$34.3 |
| 2003 | 30 | 3 | n/a | 33 |
| 2004 | 30 | 5 | n/a | 35 |
| 2005 | 30 | 5 | n/a | 35 |
| 2006 | 30 | 5 | 7 | 42 |
| 2007 | 30 | 5 | 8 | 43 |
| 2008 | 30 | 5 | 0 | 35 |
| 2009 | 40 | 4 | 0 | 44 |
| 2010 | 37 | 4 | 0 | 41 |

Source: DOD.

^aDOD could not provide data for Supplemental Impact Aid for fiscal year 2001.

b The Floyd D. Spence National Defense Authorization Act for Fiscal Year 2001 began authorizing payments for this program in fiscal year 2002. Pub. L. No. 106-398, appendix § 363, 114 Stat. 1654, 1654A-77, 78.

^cFunding was authorized for this program in fiscal year 2002, and since fiscal year 2006. See, e.g., National Defense Authorization Act for Fiscal Year 2006, Pub. L. No. 109-163, § 572(b), 119 Stat. 3136, 3271-73.

Other DOD Assistance for Military Dependent Children

In addition to DOD Impact Aid, DOD provides other assistance to school districts and military families for school-age children through the following programs:

• DoDEA grants to schools. DoDEA has two programs that provide grants for military-connected schools nationwide. These grant programs began in

2008, and are authorized through fiscal year 2013. Unlike the Supplemental Impact Aid program, the DoDEA grants are targeted for specific uses and have specific evaluation requirements. The competitive grant program aims to enhance student achievement, provide professional development for educators, and integrate technology into curricula at schools experiencing growth in numbers of military dependent students. The invitational grant program aims to enhance student achievement and ease challenges that military dependent students face due to their parents' military service. Through these two programs, DoDEA awarded approximately \$56 million to 40 schools in fiscal year 2009, and approximately \$38 million to 32 schools in fiscal year 2010.

- *Military family life consultants*. DOD's Office of the Deputy Under Secretary of Defense for Family Policy, Children, and Youth administers the Military Family Life Consultant program, which provides counseling services to faculty, staff, parents, and children in school districts with a high percentage of parent deployments. The program began in fiscal year 2004 as a demonstration program, and received \$150 million in fiscal year 2009 and \$259 million in fiscal year 2010. Working as DOD contract employees, these consultants typically assist with issues including school transitions, adjustment to deployments and reunions, and parent-child communication. In addition, consultants try to promote a culture that encourages service members and their families to seek counseling or other assistance when they have a problem. As of fall 2010, there were more than 200 consultants supporting 297 schools and 105,000 military dependent students worldwide.
- School liaison officers. Each service branch—the Army, Marine Corps, Navy, and Air Force—administers the School Liaison Officer program, which provides military commanders with the support necessary to coordinate assistance to and advise military parents of school-age children on educational issues and assist in solving education-related problems. In fiscal year 2010, the Army spent \$14.7 million on its program, the Marine Corps \$2.1 million, and the Navy \$3.6 million. A school liaison officer's responsibilities include promoting military parents' involvement in schools, assisting children and parents with overcoming obstacles to education that stem from the military lifestyle, and educating local

 $^{^{14}\}mathrm{See}$ Duncan Hunter National Defense Authorization Act for Fiscal Year 2009, Pub. L. No. 110-417, \S 553, 122 Stat. 4356, 4469.

¹⁵The Air Force does not have budgetary data available because the School Liaison Officer program was funded at the local level through the installations until fiscal year 2011.

communities and schools on the needs of military children. As of fall 2010, there were more than 250 school liaison officers assisting DOD and military-connected public schools throughout the world, and more than 150 of those were in the United States, all of whom are disbursed across the service branches. The Army reported funding 141 school liaison officers, the Marine Corps 24, the Navy 58, and the Air Force 82.

- Tutor.com. Since the end of 2009, DOD has provided children of active duty military with free, unlimited access to online tutoring, academic skills courses, and homework assistance in math, science, social studies, and English for kindergarten through 12th grade (K–12) students through Tutor.com. The program received \$2 million in fiscal year 2009. Professional tutors assist military dependent students with completing homework, studying for standardized tests, and writing papers. Some tutors are career specialists who can assist with resume writing and job searches. The program provided 162,570 sessions during fiscal year 2010.
- Heroes at Home for preschool-age children. Heroes at Home, a pilot program established in fiscal year 2007, ¹⁶ seeks to assist active duty parents of preschool-age children at military installations with significant transition or deployment activities. The program provides research-based curriculum and training for parent educators, who then work with other parents to help them mitigate any risk to children's well-being or educational readiness posed by military life. Over a 3 year period, Heroes at Home has served more than 1,900 military families and almost 2,400 children from birth until kindergarten. The program has received \$3.4 million since fiscal year 2008. Activities supported by the funding ended in September 2010, but will continue at some installations through other funding mechanisms and existing programs.

Other Education Assistance for School Districts

In addition to Education and DOD Impact Aid and other DOD assistance for military dependent children, school districts may also qualify for other funding from Education. For example, a district may receive funding through Title I, Part A of ESEA, ¹⁷ which authorizes financial assistance to school districts and schools with high numbers or high percentages of

¹⁶This program was established in accordance with the John Warner National Defense Authorization Act for Fiscal Year 2007, Pub. L. No. 109-364, § 575, 120 Stat. 2083, 2227-29, which authorized DOD to establish a 3 year pilot program to promote early childhood education for dependent children affected by military deployment or relocation of military units.

¹⁷20 U.S.C. §§ 6311-39.

economically disadvantaged children. Funding may also come through the Individuals with Disabilities Education Act, ¹⁸ which provides formula grants to states and school districts for children ages 3–21 who have a disability that impacts their education.

Little Is Known About the Specific Use and Effectiveness of DOD Impact Aid and There Are No National Data on Military Dependent Students as a Group

Most School Districts Put DOD Impact Aid Supplemental Funds Into Their General Fund for Overall Expenses and Specific Uses Are Generally Not Tracked Little is known about the specific use and effectiveness of DOD Impact Aid Supplemental funds because most school districts place the aid into their general fund to support salaries, maintenance, and operation of schools. In our survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009, of the 87 school districts that reported receiving funds for the 2009–2010 school year, 85 percent put at least some of their award in their general fund. ¹⁹ Approximately 15 percent of reported funds went to a capital project fund, about 11 percent to a special revenue fund, ²⁰ and about 5 percent to another account (see fig. 2). ²¹ When asked to provide a brief description of how DOD Impact Aid Supplemental funds were spent, survey respondents reported using them for salaries, supplies, technology, transportation, heating and cooling systems, and capital upgrades.

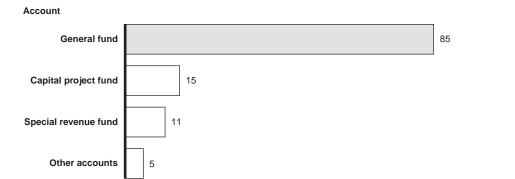
¹⁸20 U.S.C. §§ 1400-1491o.

¹⁹Nine school districts responding to our survey reported receiving DOD Impact Aid assistance for significant enrollment changes due to BRAC. Most explained that they spent these funds on general education expenses, including instructional staff, facilities, and classroom materials.

²⁰Special revenue funds include proceeds that are restricted to certain uses by statute.

²¹The number of school districts responding to each item varied.

Figure 2: School District-Reported Allocation of DOD Impact Aid Supplemental Funds for 2009–2010 School Year



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

20

Percentage of respondents

Note: School districts may place funds into more than one account. Debt Service Fund was also a response option, but none of the survey respondents put DOD Impact Aid Supplemental monies into that fund.

40

60

80

100

School districts reported using, on average, about 77 percent of their general fund for salaries and benefits. The general fund was also used to pay for supplies, property services (such as operations, maintenance, and repair of district-owned property), and other services such as food and transportation (see fig. 3).

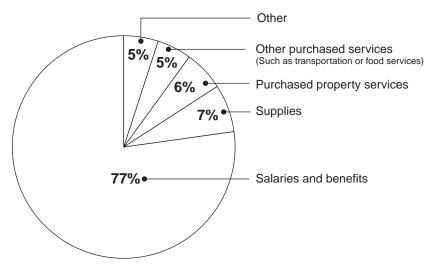


Figure 3: School District-Reported General Fund Allocations

Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

DOD Impact Aid Supplemental funds are not required by statute to be used for specific purposes or to be targeted directly to military dependent students. Further, there are no tracking or reporting requirements on the expenditures of funds and, as a result, there is no way to determine specifically how the funds are used. However, school districts that expend \$500,000 or more²² are subject to a financial audit in accordance with the Single Audit Act.²³ Fewer than 20 percent of the districts that responded to our survey reported using a separate accounting code to track expenditures of DOD Impact Aid Supplemental funds.

²²In fiscal year 2009, 22 of the 110 school districts that received DOD Impact Aid Supplemental funding were awarded more than \$500,000.

²³Congress passed the Single Audit Act, as amended, 31 U.S.C. ch. 75, to promote, among other things, sound financial management, including effective internal controls, regarding federal awards administered by nonfederal entities. The Single Audit Act requires states, local governments, and nonprofit organizations expending \$500,000 or more in federal awards in a year to obtain an audit in accordance with the requirements set forth in the act. We have previously reported on a number of concerns with the Single Audit process and, accordingly, have issued recommendations to the Office of Management and Budget in this area. See GAO, *Recovery Act: Opportunities to Improve Management and Strengthen Accountability over States' and Localities' Uses of Funds*, GAO-10-999, (Washington, D.C.: Sept. 20, 2010) and *Single Audit: Opportunities Exist to Improve the Single Audit Process and Oversight*, GAO-09-307R (Washington, D.C.: Mar. 13, 2009).

School districts that completed our survey had mixed opinions regarding how easy or challenging it is or would be to track how they spend DOD Impact Aid Supplemental funds. Thirty-nine percent of districts receiving these funds said it would be easy for them to track the funds' use. For example, some districts already put their DOD Impact Aid Supplemental funds into a separate fund or have an accounting system that can track spending using a unique code. One school district official said in the survey that the district would simply designate its DOD Impact Aid Supplemental funds for a particular expenditure, such as 25 percent of its total expenditures for counseling services, if tracking and reporting were required. However, an equal percentage of districts in our survey said that tracking exactly how funds are spent would be challenging and time consuming because their accounting systems are not set up to do so, and their funds are used for multiple programs and needs (see fig. 4). In addition, we heard from several district officials that the amount of money received by districts is so small—less than 2 percent, on average, of a district's total budget—that additional resources to account for the funds would not be justified.²⁴ One district official from Colorado said that DOD Impact Aid funding is too small and too unpredictable to dedicate specifically to military dependent students or to fund special staff or programs.

Figure 4: School District-Reported Difficulty in Tracking DOD Impact Aid Supplemental Funds



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

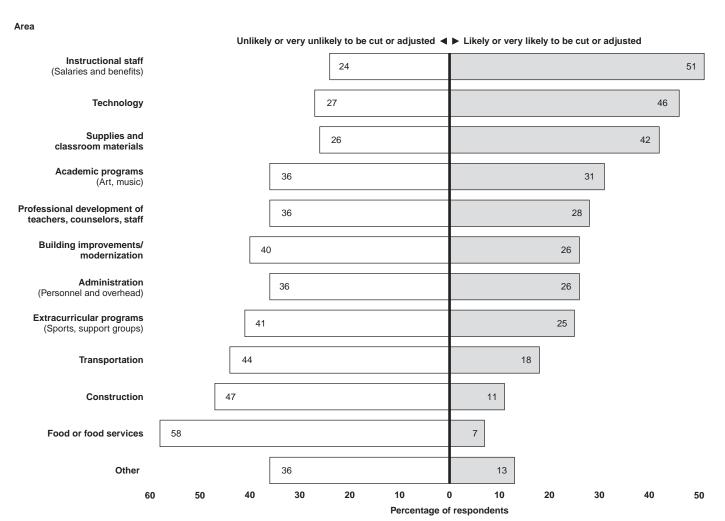
Officials in four of the seven school districts that we interviewed and 19 survey respondents commented on the flexibility afforded by DOD Impact Aid funding. Many of these districts appreciated the flexibility of these funds because they can spend the money how they deem most beneficial for their district. Flexible funding is particularly important now, some school officials said, because of state cuts to education budgets in recent

 $^{^{24} \}rm For$ smaller districts (those with fewer than 8,000 students), DOD Impact Aid Supplemental funds made up, on average, 2.1 percent of their overall 2009–2010 budget, whereas the funds made up, on average, 0.4 percent of the overall 2009–2010 budget for larger districts (those with 8,000 or more students).

years. In another 2010 GAO survey of school districts on stimulus spending, an estimated one-third reported budget cuts in the 2009–2010 school year and nearly one in four reported cutting jobs, even with American Recovery and Reinvestment Act of 2009 funds. 25 Several school districts we contacted reported using DOD Impact Aid Supplemental funds to pay for necessities that would have otherwise been cut due to less funding from the state. Fifty-one percent of survey respondents said if they did not receive DOD Impact Aid Supplemental funds for the 2010–2011 school year, they would likely or very likely make cuts or adjustments to instructional staff (see fig. 5). Forty-six percent reported that they would likely or very likely make cuts or adjustments to technology expenditures, and 42 percent reported that supplies and classroom materials would likely or very likely be cut. One school district official said if his district did not receive the funds, it would prioritize expenditures and any consideration of possible staff reductions would be taken very seriously, but used as a last resort. Another school district reported that since this funding is small, a one-year loss would impact technology and supplies, but staffing would only be affected if the funds were lost going forward.

 $^{^{25}\}mathrm{See}$ American Recovery and Reinvestment Act of 2009, Pub. L. No. 111-5, 123 Stat. 115. For more information, see GAO-10-999.

Figure 5: School District-Reported Areas of Cuts or Adjustments If DOD Impact Aid Supplemental Funding Was Not Received for the 2010–2011 School Year



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

When we asked school district officials in our survey if the DOD Impact Aid Supplemental funding is effective in improving the quality of education provided to military dependent students, 66 percent strongly agreed. ²⁶ One district official from Texas told us that while DOD Impact Aid

²⁶Of the remaining 34 percent of school district officials responding, 16 percent somewhat agreed, 7 percent neither agreed nor disagreed, 1 percent strongly disagreed, and 10 percent either did not know or did not answer.

Supplemental funding is not a significant amount of money compared to that of the Education Impact Aid program, it is "the icing on the cake" for addressing the unique needs of their military dependent students. In addition, several school district officials we contacted said the funding is very important and allows the district to improve the quality of education. For example, the funds enabled one school district to make enhancements to their educational programs, offer new programs, and upgrade facilities. Sixty-seven percent of the districts responding to our survey strongly agreed that DOD Impact Aid Supplemental funding serves its purpose by compensating them for some of the tax and other revenues lost due to a federal presence in the district. ²⁷ Yet, only 16 percent strongly or somewhat agreed that the amount of DOD Impact Aid Supplemental funding received is adequate.

No National Data Exist on Military Dependent Students as a Group

Further compounding the difficulty of efforts to evaluate the effectiveness of DOD Impact Aid funds, we found a lack of national data on military dependent students in general. There are no national public data on military dependent students' academic progress, attendance, or long-term outcomes, such as college attendance or workplace readiness. DoDEA officials told us the only data currently available on this population come from the Impact Aid forms completed by parents, which provide information on whether a student is federally connected or not.

Federal agency officials and a military education advocacy group have expressed interest in having more data collected about military dependent students, as it is for other public school cohorts. ESEA, amended and reauthorized by the No Child Left Behind Act of 2001, designates four specific groups of students as reportable and accountable subgroups: economically disadvantaged, major racial and ethnic groups, those with

 $^{^{27}\}mathrm{Of}$ the remaining 33 percent of school district officials responding, 13 percent somewhat agreed, 7 percent neither agreed nor disagreed, 5 percent somewhat disagreed, and 9 percent either did not know or did not answer. These results exceed 100 percent due to rounding.

disabilities, and those with limited proficiency in English. ²⁸ The legislation holds states, school districts, and individual schools accountable for the achievement of all students, including students in these four subgroups. While some senior Education officials have acknowledged the importance of obtaining these data for military dependent students, they have not yet determined what, if any, concrete actions they will take. Similarly, the Military Child Education Coalition, a nonprofit organization focused on ensuring quality educational opportunities for all military dependent children, is working with DOD and Education to explore ways to use existing capacities to create processes for collecting and analyzing data on all students of active duty, National Guard, and Reserves families.

While DOD Impact Aid funds are not targeted for use for military dependent students only, collecting this information could help serve these students better. Senior representatives from Education and the Military Child Education Coalition explained that without more specific data, educators, base commanders, and community leaders are not able to provide military dependent students with appropriate resources because they do not have information on their specific educational needs or the effectiveness of the schools and programs serving them. Further, these data could help military families make more informed decisions about where to enroll their children by identifying how well specific schools educate military dependent students. For example, military families may in some cases choose whether to live on or off a base, and may choose which school district their children will attend, depending on the quality of the schools. A senior Education official also emphasized that this information could shed light on practices that work well generally in educating other highly mobile students, such as homeless or migrant students. In addition, using data on military dependent students in a longitudinal database would allow researchers to better understand these students' academic achievement and educational outcomes over time and the factors that might affect them.

²⁸The No Child Left Behind Act of 2001 (Pub. L. No. 107-110, 115 Stat. 1425 (2002)) introduced the requirement that states develop plans that include academic standards and establish performance goals for making adequate yearly progress that would lead to 100 percent of their students being proficient in reading, mathematics, and science by 2014. Each school's assessment data must be disaggregated in order to compare the achievement levels of students within certain designated groups—economically disadvantaged students, major racial and ethnic groups, students with disabilities, and English language learners—with the state's proficiency targets. Each of these groups generally must make adequate yearly progress in order for the school to make adequate yearly progress. See 20 U.S.C. § 6311(b)(2)(C)(v)(II).

At the same time, some groups representing school districts have expressed concerns about making military dependent students a reportable subgroup. These concerns include creating an additional reporting burden and new costs for school districts and concerns about singling out military dependent students as a unique group. However, Education officials did not anticipate excessive cost or burden for school districts to collect and report these data.

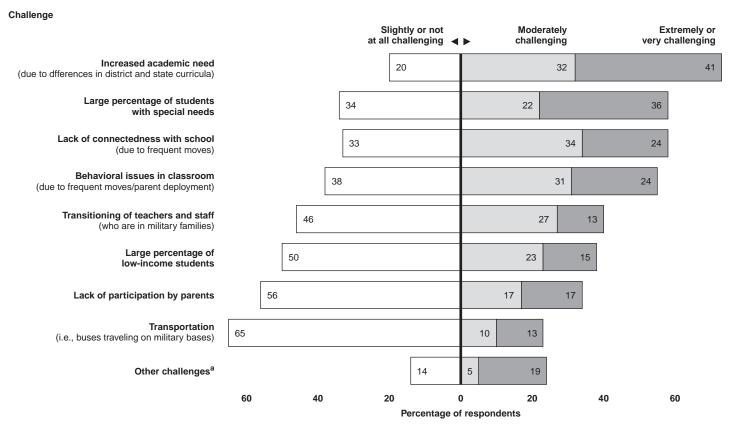
Military Dependent Students' Frequent Moves and Educating Military Dependents with Special Needs are Primary Challenges for School Districts, and Various Strategies Help Address These Challenges

Military Dependent Students' Mobility and Students with Special Needs Were Primary Educational Challenges Reported by School Districts

Officials at three quarters of the school districts responding to our survey reported that issues associated with military dependent students' frequent moves to new schools were moderately, very, or extremely challenging. In addition, 58 percent reported meeting the needs of military dependent students with disabilities was moderately, very, or extremely challenging. In our survey of these school districts, three of the top four challenges reported by districts responding to our survey were related to the mobility of military families. Mobility increased academic needs due to differences in state and district curricula, lack of connectedness with school, and behavioral issues in the classroom. Serving students with special needs was another important challenge faced by the school districts in our survey. These challenges, as well as the emotional toll faced by students as a result of frequent moves, were echoed in the interviews we held with selected school districts. A smaller percentage of survey respondents also reported lack of participation by parents, transportation to and on bases,

and transitioning of teachers and staff who are in military families, among other challenges (see fig. 6).

Figure 6: School District-Reported Challenges in Educating Military Dependent Students



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

Student Mobility

Key issues associated with the mobility of military dependent students identified by school districts we contacted were different state and district academic curricula and standards, lack of student and family connectedness to school, and behavioral and emotional issues of students, most often related to a parent's deployment or absence.

^aAmong the school districts that provided details about other challenges in educating military dependent students, three reported students' emotional suffering, often due to parental deployment, as a challenge.

Different Academic Curricula and Standards

The largest challenge reported by school districts in our survey was the increased academic need of children in military families who transfer to a school with different curricula or academic standards than those in their previous school and thus need additional support. Forty-one percent of school districts rated increased academic needs due to differences in curricula between districts and/or states as extremely or very challenging, and 32 percent said it was moderately challenging. States use different curricula and have different graduation and academic standards and assessment practices, sometimes making it difficult for a receiving school to integrate new students. For example, one school district official we interviewed noted the state requires 25 classes to graduate from high school, whereas other states require only 20 classes, which has created challenges for incoming juniors and seniors. These inter-district differences can extend to the placement of students in special education or gifted programs. A school district official in one state, for example, told us that some students who received special education services in their previous state no longer qualified for these services. While the district works to provide adequate supports within the classroom, the official said it is sometimes difficult to explain to students and their families why they no longer qualify for services to which they are accustomed. These challenges are compounded when the records from the sending district do not arrive on time or are incomplete—an issue identified as a challenge by some districts.

In addition, mobility often results in classes with a high degree of student turnover each year, creating an extra burden on teachers to orient new students to class material, assess their academic abilities, and provide extra support, as needed. Officials at five of the schools we interviewed told us that each year at least one-third of their student population turns over. A principal of an elementary school in Colorado told us only one out of 57 fifth graders has been with the school since kindergarten. Because this turnover takes place throughout the school year, teachers must spend time continually absorbing and integrating new students into their classrooms, which reduces the time available for instruction.

We found very few generalizable studies that systematically examined the academic and behavioral effects of mobility for military students specifically. National student level achievement data on military dependent students are also not available, so it is difficult to link achievement and mobility. However, we recently reported that mobility is one of several interrelated factors, including socio-economic status and

lack of parental education, which have a negative effect on academic achievement. ²⁹ In addition, some of the studies we reviewed found that the effect of mobility on achievement also varied depending on such factors as the student's race or ethnicity, special needs, grade level, frequency of school change, and characteristics of the school change—whether it was between or within school districts, or to an urban district from a suburban or rural one.

Lack of Connectedness with School

Military dependent students' lack of connectedness with their school due to frequent moves was reported as extremely or very challenging by 24 percent of school districts in our survey, and moderately challenging by 34 percent. Frequent moves make it difficult, for example, for students to get involved with extracurricular activities or sports if they move after the tryout season. Officials we interviewed from one school in Texas said they allowed children to try out for extracurricular activities by sending a video before they arrived, and another allowed newly arrived military dependent students to try out for teams mid-season. Students are not guaranteed their same position (e.g., quarterback) which can be disappointing, but they will be given an opportunity to try out for the team. Officials also said limited child care options and lack of transportation to the military base limit students' ability to attend after-school events. School liaison officers in another school district similarly attributed the lack of public transportation on base to families feeling isolated and having difficulty attending extracurricular activities. Officials in 23 percent of districts responding to our survey reported transportation was at least moderately challenging. Related to a student's lack of connectedness is lack of parental involvement. School principals we interviewed in Colorado said military parents tend to avoid school involvement partly because they anticipate leaving in a few years. The lack of parental involvement is particularly troubling for district officials because they feel that parents need to be part of the school community for success in educating their students.

Finally, related to mobility, 13 percent of survey respondents reported that transitioning of teachers and staff from military families who work at schools when military families are reassigned was extremely or very

²⁹GAO, K-12 Education: Many Challenges Arise in Educating Students Who Change Schools Frequently, GAO-11-40 (Washington, D.C.: Nov. 18, 2010).

challenging, and 27 percent reported this was moderately challenging. Officials in two school districts told us that hiring military spouses is advantageous because they have first hand experience with military issues and can relate well to military dependent students. However, when the military spouses leave the school district it creates more inconsistency in the education of military dependent students.

Behavioral and Emotional Issues

Officials in 24 percent of school districts in our survey said behavioral issues in the classroom, such as aggression—which may be attributable to frequent moves and parent deployment—were extremely or very challenging, and 31 percent said they were moderately challenging. Officials we interviewed in six of the seven districts said there is an emotional toll faced by students as a result of frequent school transfers. In one school district in Virginia, approximately 60 percent of students who started at a school are no longer there at graduation. Officials in this district found that frequent moves are a significant hindrance to the academic and emotional success of military dependent students. Some officials said mobility-related emotional issues tend to be more challenging for high school students, who may have more trouble fitting in and meeting academic requirements for graduation. The students we spoke with at one high school, many of whom were military dependents and had moved frequently, agreed that transitioning to new schools was most difficult during high school because social groups are already firmly established.

School district officials we interviewed also identified emotional and behavioral challenges connected to parent deployment, absence, and in some cases, the death of a parent. In particular, officials we interviewed at two school districts near Army bases noted an increase in emotional and behavioral issues, including student truancy and tardiness, in recent years. Specifically, school officials near Army bases in Colorado and Missouri agreed that students' misbehavior and acting out has increased in recent years and is currently at chronic levels. One superintendent noted that her county has lost more than 300 soldiers in the Afghanistan and Iraq conflicts. A school counselor added that reintegration when the absent parent returns can also be stressful as families re-establish rules and dynamics. Some districts noted that the leave soldiers take upon return from deployment resulted in long student absences. While district officials we spoke with wanted to be accommodating to reunited families, they noted that these student absences were taking an academic toll. Officials in these two districts said that teachers have found themselves fulfilling

the role of social worker for military dependent students, a position they felt underqualified to fill.

A 2010 study examining the well-being and deployment difficulties of more than a thousand families with military children aged 11–17 found they tended to have more emotional difficulties compared to national samples. The study found that older children had a greater number of school, family, and peer-related difficulties during deployment, and girls of all ages reported more challenges during both deployment and deployed-parent reintegration. Both the length of parental deployment and poor mental health of the nondeployed caregiver were significantly associated with a greater number of challenges for children both during deployment and deployed-parent reintegration.

Serving Students with Special Needs

Fifty-eight percent of survey respondents cited serving students with special needs as extremely or very challenging (36 percent) or moderately challenging (22 percent). We heard similar views in our interviews. For example, a special education director in one district we visited said that the difficulties most military dependent students face in transitioning frequently to and from schools are exacerbated for special education students given their greater instructional and other needs. Serving students with disabilities in public schools is a challenge for many school districts nationwide because these students are increasingly taught in mainstream classrooms. In 2009 we found that state and local school district officials believed classroom teachers were generally unprepared for teaching students with disabilities and a number of state and district officials wanted a stronger focus in teacher preparation programs on instruction of children with disabilities.³¹

DOD Impact Aid's Children with Severe Disabilities program reimburses school districts serving military dependent students with severe disabilities, but a number of school districts we contacted said the application for reimbursement is burdensome, in some cases taking

³⁰Anita Chandra, Sandraluz Lara-Cinisomo, Lisa H. Jaycox, Terri Tanielian, Rachel M. Burns, Teague Ruder, and Bing Han (RAND Corp.), "Children on the Homefront: The Experience of Children From Military Families," *Pediatrics*, vol. 125, no. 1 (January 2010): 13–22.

³¹GAO, Teacher Preparation: Multiple Federal Education Offices Support Teacher Preparation for Instructing Students with Disabilities and English Language Learners, but Systematic Departmentwide Coordination Could Enhance this Assistance, GAO-09-573 (Washington, D.C.: July 20, 2009).

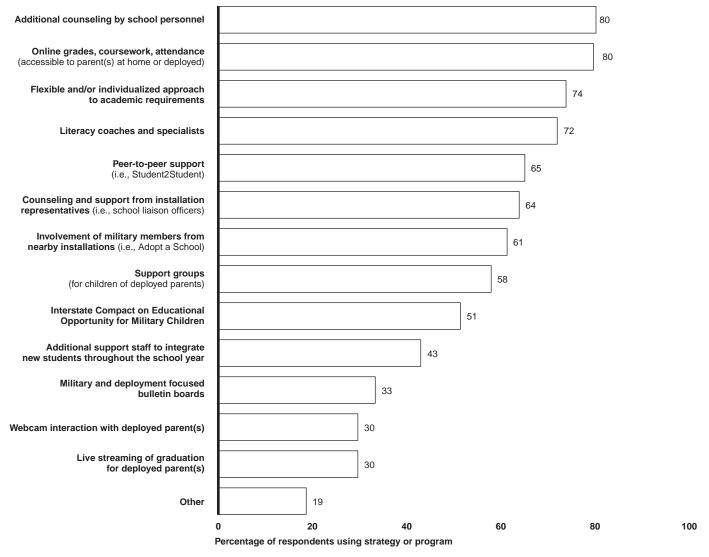
numerous hours for school districts to complete. According to a DoDEA official, approximately 10 percent of the school districts that serve two or more military dependent children with special needs and establish that they meet the cost criteria submit an application each year. In accordance with statutory requirements, payment calculations require, among other things, determinations of average per pupil expenditure in the state as well as nationally. 32 According to some school districts, calculations and application requirements are time consuming and require them to list specific costs expended on services for each eligible child. One director of special education told us that the process of applying for the Children with Severe Disabilities reimbursement takes about 80-90 hours of staff time. She explained that collecting the information requires obtaining data from occupational and physical therapists, and from other offices including transportation and special education. When there is staff turnover among any of these contacts, the process takes even longer. Officials from two districts we interviewed said the amount of the reimbursement was very small compared to the difficulty with completing the application. Officials in 10 of the 39 school districts responding to the survey that have received these funds said the application is difficult to complete in an open-ended survey question. DoDEA officials told us they are aware that the application can be difficult to complete, and one official was concerned that some districts that could benefit from the funds may not apply for them given the burden of the application. In response, DoDEA plans to issue more guidance in the form of frequently asked questions for the next application process in spring 2011. Officials plan to base this guidance on questions the department has received from applicants over the last several years. They also plan to develop a webinar to walk applicants through the application process for the next round.

Schools Adopted Various Strategies to Address Challenges, Including Counseling, Use of Technology, and Flexible Academic Requirements Additional counseling, use of technology, and flexibility on academic requirements were the strategies identified by most survey respondents that assist them in serving the unique needs of their military dependent students. In addition, school district officials we interviewed reported using a range of other related strategies, including providing literacy coaches, encouraging peer-to-peer support and other support groups, and reaching out to military installations for assistance (see fig. 7). However, because most school districts receiving DOD Impact Aid Supplemental funds deposit the funds in the district's general fund and do not separately track their spending, we could not assess the extent to which any of these

³²²⁰ U.S.C. § 7703a.

strategies were funded through DOD Impact Aid Supplemental funds rather than other funding sources. Some of the strategies school officials described are funded by other DOD programs or nonmilitary sources.

Figure 7: School District-Reported Strategies Used to Support Military Dependent Students
Strategy



Source: GAO survey of school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009.

Additional Counseling

Eighty percent of school districts in our survey reported using additional counseling as a key strategy to address the emotional needs of military dependent students, and many provided services such as deployment support groups and student peer support groups. One district hired a fulltime psychologist to address the emotional and social needs of students due to both frequent school moves and recurring deployments of parents. Counseling and support often extend to other members of the family who are also struggling to cope with a deployed parent. For example, a home liaison in one district told us she holds training sessions on discipline with the at-home parent. Military parents we interviewed at one school district explained that sometimes the stigma associated with mental health services deterred military families from seeking help on base, raising the importance of supports at schools. Officials we interviewed at several school districts said they provided extra training for teachers and counselors on issues specific to military dependent students. In Texas, all counselors in one district received training in how to respond to needs of these students and their families in transitioning to a new area and how to help students cope with the loss of a parent.

Officials in six of the seven school districts we interviewed told us they provided deployment support groups, typically led by school counselors, to provide military dependent students an opportunity to share feelings and solutions. Sixty-five percent of the schools in our survey offered peerto-peer support programs. For example, "Student 2 Student" is a peer program promoted by the Military Child Education Coalition in which a team of volunteer students, supervised by a school counselor, teacher, or other school staff, assists both incoming and outgoing students to cope with or prepare for changes in academics and relationships. Further, 33 percent of survey respondents reported using military or deploymentfocused bulletin boards to provide support for military dependent students. For example, one school we visited posted a "heroes wall," which contained pictures and text the children created about their parent who was deployed. School district officials also highlighted the involvement of members of the military in supporting military dependent students. Sixty-one percent of districts responding to our survey said they involve members of nearby installations, and 64 percent reported taking advantage of counseling and other support offered by base representatives. For example, volunteers from one local installation provided one-on-one tutoring and military members attended physical education classes to help promote wellness and inspire the students to achieve a higher level of physical fitness.

Use of Technology

The use of technology, such as online grades, coursework, and attendance records, which is accessible to parents at home or deployed, was used by 80 percent of the school districts in our survey to help bridge the gap between students and deployed parents. For example, a Texas school district highlighted its use of an online resource that lets students take assessments aligned to state standards and directs them to individualized tutorials to improve skills. In addition, parents can monitor their child's progress online at home or abroad. According to one school district official, families in his district have reported that this program has been a "blessing" in helping their children academically. Thirty percent of school districts in our survey reported streaming live graduation ceremonies. The principal of one school, which sends videotaped graduation ceremonies to deployed parents, said the video includes a special ceremony for these students and interviews with graduates and their families. Thirty percent of districts also reported in our survey providing Web-camera interactions with deployed parents.

Flexible Courses and Credits

To address academic standards, which differ among districts, 74 percent of districts in our survey reported being flexible or taking an individualized approach to academic requirements. This may include being flexible on testing, course credits, or other requirements to meet the needs of incoming military dependent students. Districts in Virginia and Colorado made adjustments to requirements for courses and standardized testing based on requirements at the previously attended school and the point in the school year, for example, allowing seniors to use their previous school's graduation requirements.

Some schools hired extra teachers and staff to help facilitate the transition for students. One school district in Colorado created a position called an "integrationist" whose sole job was to ease the transition of the many transferring military dependent students by gathering academic, extracurricular, and personal information about them before they arrived to the district, then helping them get into the appropriate classes and extracurricular activities. Due to the constant influx of new military dependent students, an elementary school in Virginia hired extra reading support specialists to work individually with children who enter the school with poor reading skills. Seventy-two percent of school districts we surveyed reported using literacy coaches to assist military dependent students. Military parents we interviewed in Virginia noted that of everything the school did for military children, this extra and individualized academic support was the most appreciated.

About half the districts in our survey highlighted their state's participation in the Interstate Compact on Educational Opportunity for Military Children as an effective strategy to address some of the challenges related to mobility and academics. As of October 2010, 35 states had signed this agreement, which sets forth expectations for participating states to address key transition issues encountered by military families, including enrollment, placement, attendance, eligibility, and graduation. For example, the compact states that school districts will either waive specific courses required for graduation if similar course work has been satisfactorily completed in another district or will provide reasonable justification for denial. Officials we interviewed in all five states also mentioned their state's participation in the compact as a strategy to assist with issues related to transition of military dependent students.

DOD and Education's Collaborative Practices Have Assisted Military Dependent Students, Their Schools, and Families DOD and Education have developed and implemented practices that facilitate their collaboration on efforts to assist military dependent students, their schools, and families. In our previous work, we have identified practices that help enhance and sustain interagency collaboration. These practices include articulating common objectives and resources, agreeing on compatible operating procedures and responsibilities, and reinforcing accountability through monitoring. The agencies have worked together, for example, to distribute guidance to schools on best practices for addressing military dependent students' needs and to assist school districts located in areas experiencing influxes of military families.

DOD and Education officials have a history of collaborating on education issues for children of military families through the Impact Aid programs and formalized and broadened these efforts with a memorandum of understanding (MOU) they signed in June 2008. The MOU identifies five focus areas for collaboration:

³³The Interstate Compact on Educational Opportunity for Military Children was developed in 2008 by DOD with the assistance of the Council of State Governments. The council is a region-based forum that fosters the exchange of ideas to help state officials shape public policy.

³⁴GAO, Results-Oriented Government: Practices That Can Help Enhance and Sustain Collaboration among Federal Agencies, GAO-06-15 (Washington, D.C.: Oct. 21, 2005).

- 1. *Quality education*. Share educational best practices at schools serving military dependent students, and implement policies to support those with special needs.
- 2. Student transition and deployment. Encourage school district and state policies that minimize the impact of military dependent students' frequent moves and parental deployments.
- 3. *Data*. Consider approaches for the collection, disaggregation, and analysis of education data on military dependent students.
- 4. *Communication and outreach*. Devise joint communication strategies to reach parents, educators, students, and military leaders about resources available from DOD and Education.
- 5. Resources. Support school districts affected by military growth through the DOD and Education Impact Aid programs, as well as other programs.

To address these five areas, DOD and Education outlined 13 specific objectives in the MOU, including coordinating the DOD and Education Impact Aid programs. (See appendix III for a complete list of the objectives.) DOD and Education have carried out a number of collaborative activities within the five focus areas. For example, to address the area of resources, DOD and Education have collaborated to respond to the challenges from the 2005 military base closure and realignment actions that the BRAC Commission reported will result in 55 major closures and realignments by September 2011. These actions, once completed, would relocate large numbers of military families, which in turn will affect an increasing number of school districts. Officials from both agencies have made eight joint site visits, beginning in 2008, to high-growth military installations to better understand the specific education issues arising from mission changes and growth. The officials shared their findings with cognizant federal agencies, affected state and local governments and school districts, and made recommendations for how the districts can best prepare for influxes of military dependent students. These

³⁵Beginning in fiscal year 2007, DOD was required to submit a report each year to Congress detailing its plans to assist school districts experiencing a growth in military dependent student enrollment due to base realignment or closures. DOD provided us with four reports submitted to Congress between fiscal years 2007–2010 that provide the required information. See John Warner National Defense Authorization Act for Fiscal Year 2007, Pub. L. No. 109-364, § 574, 120 Stat. 2083, 2226-27.

recommendations included improving coordination between districts and federal agencies to better estimate military dependent student growth in a district. DOD and Education are also collaborating on a study mandated in the National Defense Authorization Act for Fiscal Year 2010 that required DOD, in consultation with Education, to examine, among other things, the educational options available to military dependent children who attend schools in need of improvement as defined under ESEA. The study was also required to address the challenges military parents face in securing quality schooling for their children when the schools they attend are identified as needing improvement.³⁶

To address student transitions and parental deployment, DOD and Education issued guidance to school districts about best practices to minimize the impact on military dependent students' attendance records and academics when they are absent upon a parent's return from deployment. Further, DOD, in cooperation with Education, published a book for military families and military and school leaders called "Students at the Center," which provides information on resources and best practices for meeting the needs of military dependent children.

DOD and Education have also taken steps to improve interagency communication and develop compatible operating procedures and responsibilities—key elements of effective collaboration identified in our prior work. An MOU working group meets monthly and is in the process of writing protocols for communication between the agencies. In addition, a military liaison position was established at Education in 2008 to serve as the primary contact between the agencies for coordinating program development, management, and outreach related to improving the academic condition of military dependent children. A senior DoDEA official said this new position has been beneficial because it provides a single point of contact. Education officials told us the working group's efforts have increased communication with DOD and have led to a better understanding of the needs of children in families from all military branches. DOD officials also highlighted increased interest by Education officials to visit military installations. DOD officials said that prior to the MOU, they had working relationships only with officials from Education's Impact Aid office; they now have relationships with officials in other offices in Education, such as its Office of Special Education and Rehabilitative Services and its Office of Elementary and Secondary

³⁶Pub. L. No. 111-84, § 537(a), 123 Stat. 2190, 2293-4.

Education. As a result, DOD officials have worked with representatives from those offices on several efforts. For example, according to a DOD official, Education officials provided technical support to DOD by reviewing school districts' applications for the 2009 DoDEA grants, and the working group has hosted guest speakers from both Education and DOD. In addition, an official from Education's Office of Safe and Drug-Free Schools spoke to the group about how its grant programs can assist military dependent students, and an official from DOD's Office of the Deputy Under Secretary of Defense for Military Community and Family Policy spoke to the group about progress on the Interstate Compact.

In May 2010, the White House announced a Presidential Study Directive on Military Family Policy, which requested that executive agencies develop a coordinated governmentwide approach to support and engage military families. According to senior Education officials, the directive has led Education to place an even greater priority on its collaborative efforts with DOD. The directive has provided another framework under which DOD and Education have worked together to improve the quality of education for military dependent children. Education developed a work plan that details initiatives the agency will undertake to address the goals of the directive. Specifically, senior Education officials have also visited military communities and schools to raise awareness of the challenges military dependent children face and the contributions their families make to the country. In addition, Education proposed that priority be given to its competitive grant proposals that could benefit military dependent students.

The working group monitors its progress through a strategic plan developed in 2010 that aligns the MOU's five focus areas for collaboration with initiatives the working group has accomplished or plans to carry out. Our prior work has found monitoring to be a key practice for effective interagency collaboration because it allows agencies to obtain feedback and improve effectiveness. DOD and Education officials told us the strategic plan helps them to examine and prioritize their areas of collaboration to plan for future efforts, and reflect on the extent to which they are meeting the original intent of the MOU. For example, to address the focus area of student transition and deployment, working group members outlined plans in their strategic plan for a resource guide about best practices for school attendance. As a result of their work, they contributed to a pamphlet, published by the Military Child Education Coalition in 2010, called "Military-Connected Students and Public School Attendance Policies" that is meant to assist school administrators, base commanders, and parents. Specifically, the pamphlet includes examples of districts around the country upholding their attendance policies while ensuring military dependents receive a quality education when absent from school. In addition, for transition and deployment, working group members plan to look at installations with the highest deployment rates to explore options to mitigate the effects of daily attendance requirements for military dependent students affected by deployments.

Conclusions

Support for military families, including the education of military dependents, has received even greater attention with the May 2010 announcement of the Presidential Study Directive on Military Family Policy. In response, DOD and Education further increased their collaboration to provide a quality education and support to military dependent children through a variety of activities in addition to DOD Impact Aid. Programs such as DOD Impact Aid provide funding to assist school districts with a significant percentage of military dependents, but the outcomes and effectiveness of their activities are difficult to assess. This is due in part to the structure of the DOD Impact Aid program, which does not require any reporting on the use of the funds. Further, DOD, Education, states, and other parties concerned about the education of military dependents lack appropriate data to monitor the progress of military dependent students and the effectiveness of the schools and programs serving them. Currently, school districts and states are not required to collect academic achievement data for military dependent students, as they are for certain other groups of students, including economically disadvantaged students and students with disabilities. Without these data, stakeholders lack critical information that could help them better understand the specific needs of these students and their educational outcomes over time.

Recommendation for Executive Action

To better understand the needs of military students and the effectiveness of strategies to assist them, we recommend the Secretary of Education, in collaboration with the Secretary of Defense, determine whether to require school districts to identify military dependent students as a distinct subgroup for reporting on their academic outcomes, such as test scores and high school graduation rates. This should include determining whether the Department of Education needs to obtain any additional legislative authority for this requirement, and seeking it from Congress, if necessary.

Agency Comments and Our Evaluation

We provided a draft of the report to the Departments of Education and Defense for review and comment. Education agreed with our recommendation and stated that the agency proposed improving the collection of data on military dependent students in the upcoming reauthorization of ESEA. This proposal is discussed in the Administration's January 2011 report, *Strengthening Our Military Families: Meeting America's Commitment*. According to Education, under the Administration's proposal, states and school districts that receive funds under ESEA Title I, Part A would be required to report state, district-, and school-level aggregate data on the academic achievement of military dependent students. DoDEA provided oral concurrence with our recommendation.

Education and DOD both provided technical comments, which have been incorporated in the report as appropriate. Education's comments are reproduced in appendix IV.

We are sending copies of this report to the appropriate congressional committees, the Secretary of Education, the Secretary of Defense, and other interested parties. The report also is available at no charge on the GAO Web site at http://www.gao.gov.

If you or your staff members have any questions about this report, please contact me at (202) 512-7215 or scottg@gao.gov. Contact points for our Offices of Congressional Relations and Public Affairs may be found on the last page of this report. GAO staff who made major contributions to this report are listed in appendix V.

George A. Scott

Leonge A. Sutt

Director

Education, Workforce, and Income Security Issues

Appendix I: Objectives, Scope, and Methodology

Our review focused on (1) what is known about the use and effectiveness of Department of Defense (DOD) Impact Aid funds, (2) the challenges faced by school districts in serving military dependent students and strategies they have in place to address these challenges, and (3) how DOD and the Department of Education (Education) have coordinated their assistance to districts.

Survey of School Districts that Received DOD Impact Aid Supplemental Funds from 2001 to 2009

We designed and implemented a Web-based survey to gather information on the use and effectiveness of DOD Impact Aid funds and the challenges faced by school districts in serving military dependent students. The survey also included questions regarding DOD Impact Aid for Children with Severe Disabilities and DOD Impact Aid for Base Realignment and Closure. We sent this survey to the 154 school districts that have received DOD Impact Aid Supplemental funds in any year from 2001 to 2009, the years covered in the mandate. We obtained the list of DOD Impact Aid recipients from Education and verified the recipients with a list provided by DOD Education Activity (DoDEA). Our survey was directed to the school district official identified as the point of contact for DOD Impact Aid by DoDEA officials. Most of these school district officials were superintendents, assistant superintendents, directors of business or finance, or other business office employees.

Process for Developing the Survey Instrument

To assess the feasibility of conducting a survey for this report, we contacted several school districts to determine whether they would be able to respond to questions regarding their spending of DOD Impact Aid funds. All districts that we spoke with told us they would be able and willing to respond to such a survey. We obtained available data from both DOD and Education on the school districts that received DOD Impact Aid Supplemental funds in any year from 2001 through 2009, as well as a contact person for each district. Drawing from the provisions in the mandate, information obtained during site visits to school districts, and preliminary interviews with DOD, Education, and two nonprofit organizations—the Military Impacted Schools Association and the Military Child Education Coalition—we developed survey questions. We also sought input on our final draft from the two nonprofit organizations, as well as internal GAO stakeholders and a survey specialist before conducting pretests. We pretested our survey draft with school district officials at four districts that received DOD Impact Aid funding in any year from 2001 to 2009 to help ensure that the questions were clear, the terms used were precise, the questions were unbiased, and the questionnaire

could be completed in a reasonable amount of time. We modified the survey to incorporate the feedback from each pretest.

The survey contained questions on: (1) general school district information, (2) spending tracking, and disbursement of DOD Impact Aid funds, (3) perceptions of effectiveness of DOD Impact Aid funding sources, and (4) challenges faced by districts with respect to military dependent students and strategies to address those challenges. The survey also contained questions on DOD's monitoring of funds, a specific provision in the mandate regarding the conversion of military housing to private housing (see app. II), and DOD and Education technical assistance or guidance to school districts.

Administration Method for Survey

We conducted the survey by using a Web-based self-administered questionnaire. In the questionnaire, we asked the school district officials to be the lead survey respondent and to consult with others in the district who may be more knowledgeable on questions related to challenges associated with educating military dependent students. We collected contact information for these school district officials from DoDEA and through searches of these districts' Web sites. We verified the contact information by sending notification e-mails and calling districts for the correct contact information in cases where the e-mail was undeliverable. We sent the survey activation e-mail to these officials on July 28, 2010, and then asked them to complete the survey within 3 weeks. To encourage them to respond, we sent three follow-up e-mails over a period of about 4 weeks and extended our survey deadline to September 13, 2010. Staff made phone calls over the next 2 weeks to encourage those who did not respond to complete our questionnaire. We closed our survey on September 24, 2010, and 118 school districts completed the survey for a response rate of 77 percent.1

Efforts to Minimize Nonsampling Errors

The practical difficulties of conducting any survey may also introduce errors commonly referred to as nonsampling errors. For example, difficulties in the way a particular question is interpreted, the sources of information that are available to respondents, or the way the data were analyzed can introduce unwanted variability into the survey results. We

¹Ten school districts reported that they did not receive DOD Impact Aid Supplemental funding in any year from 2001 through 2009 and were removed from data analysis.

took steps in the development of this questionnaire, in the data collection, and in the data analysis to minimize such errors. Specifically, a survey specialist designed the questionnaire in collaboration with two staff members who were familiar with the subject matter. Then, as previously mentioned, the draft questionnaire was pretested with four school districts to ensure that questions were relevant, clearly stated, and easy to comprehend. The questionnaire was also reviewed by officials from two military education advocacy organizations. Data analysis was conducted by a data analyst working directly with the staff who developed the survey. When the data were analyzed, a second independent data analyst checked all computer programs for accuracy. Since this was a Web-based survey, respondents entered their answers directly into the electronic questionnaires. This eliminated the need to have the data keyed into databases, thus removing an additional source of error.

Site Visits to Selected States and School Districts

To identify the challenges school districts face in educating military dependent students and the strategies they have implemented, we conducted site visits to four districts in two states (Colorado and Virginia) and phone calls with three districts in three states (California, Missouri, and Texas). We chose these districts based on recommendations from DOD, the Military Impacted Schools Association, and the Military Child Education Coalition. We strove to achieve diversity in geographic location, school district size, and percent of district made up of military dependents from different branches of military service. (See table 3 below for more information on the districts we interviewed.) The findings from these five states and seven districts cannot be projected nationwide, but we believe they illustrate valuable perspectives on the challenges of serving military dependent students, and assistance from DOD and other sources to help address the challenges. During the visits we interviewed superintendents, assistant superintendents, budget office officials, guidance counselors, and, in some locations, military school liaisons, teachers, and students. In one school district, we also met with a group of parents. We also toured schools and obtained documents. Interviewees provided information on the unique challenges faced by military students and families and the strategies schools employ to respond to those challenges from their varying perspectives.

| Table 2: School | Dietricte | Interviewed in | Five Salected | States |
|-----------------|-----------|----------------|---------------|--------|

| District | Branch of military | Region | Size (in students) | Percent Military Impacted | Fiscal year 2009 DOD Impact Aid Supplemental funding |
|-----------------------|--------------------|----------|-----------------------|------------------------------|--|
| Completed in person | | | | | |
| York, VA | Navy and Air Force | East | 12,800 | 37% | \$791,861 |
| Virginia Beach, VA | Navy | East | 71,300 | 29 | 2,245,761 |
| Ft. Carson, CO | Army | Mountain | 6,200 | 68 | 884,550 |
| Falcon, CO | Air Force and Army | Mountain | 12,800 | 23 | 211,776 |
| Completed via telepho | one | | | | |
| Burkburnett, TX | Air Force | South | 3,700 | 33 | 249,877 |
| Waynesville, MO | Army | South | 5,300 | 74 | 709,099 |
| Central Union, CA | Navy | West | 2,000 | 64 | 407,397 |

Source: GAO based on data from DOD

Literature Review

We conducted a review of the literature on military dependent student challenges and the strategies schools employ to respond to these challenges. We searched for literature using appropriate search terms such as "military dependent education" and "public school" in a variety of research databases. A social scientist assisted us in assessing the reliability and validity of these studies for our purposes. In the report, we present some examples from the literature to illustrate our findings. In addition, we reviewed prior GAO reports on elementary and secondary education, military restructuring, and practices that can help to enhance collaboration.

Interviews with Agency Officials and Other Organizations

To review DOD and Education's efforts to implement DOD Impact Aid and to collaborate to serve military dependent students, we interviewed appropriate officials at DoDEA, and in offices at Education, which included the Office of Impact Aid; the Office of Innovation and Improvement; the Office of Planning, Evaluation, and Policy Development; and the Office of the Secretary, as well as representatives from the Military Impacted Schools Association and the Military Child Education Coalition, two organizations focused on military dependent education. We reviewed relevant federal laws and regulations. We also reviewed agency documentation, such as the memorandum of understanding (MOU) between DOD and Education, their strategic plan for implementing the MOU, and budget documentation for the DOD Impact Aid program and other DOD programs.

Appendix II: Information on Additional Mandate Provisions

The National Defense Authorization Act for Fiscal Year 2010 mandated us to examine 17 separate provisions in various Defense Authorization Acts from fiscal years 2001 to 2009. We addressed all but three of the provisions in the main body of the report. Here we provide our findings on the remaining three provisions of the mandate.

Grant program for repair, renovations, and maintenance. The 2001 Defense Authorization Act authorized a grant program for repair, renovations, and maintenance of certain school facilities. Funding was to come from appropriations made for "Quality of Life Enhancements, Defense-Wide." In fiscal year 2001, \$10.5 million was authorized and appropriated for that appropriations category. DOD allocated these funds, but could not provide more details about the use of these funds.³

Continuing Impact Aid after deployment or death of a parent or guardian. This special rule was enacted to cover school years 2004–2005 and 2005–2006 so that Impact Aid would not be reduced in those districts where a local educational agency would normally lose funding as a result of the deployment or death of a parent or legal guardian on active duty. Children who resided on federal property and whose parents or legal guardians were deployed or died during that period were still counted for funding purposes. School district officials told us they have had no difficulties counting students whose parents or guardians had been deployed or who had died. An official from the Military Impacted Schools Association explained that this rule adequately addressed any problems experienced in the past.

Extending eligibility for Impact Aid where military housing is converted to private housing. This provision, enacted in fiscal year 2003, extends eligibility for a limited period of time to heavily impacted

¹Pub. L. No. 111-84, § 538, 123 Stat. 2190, 2294-95.

²Of the provisions of the mandate, one was a duplicate of another and two others covered the same program extension, but during different years. Where appropriate, we grouped them together resulting in three provisions that we did not address.

 $^{^3} See$ Department of Defense Appropriations Act, 2001, Pub. L. No. 106-259, 114 Stat. 656, 664; and National Defense Authorization Act of 2001, Pub. L. No. 106-398, § 364, 114 Stat. 1654, 1654A-52,53, 78-80.

⁴See National Defense Authorization Act for Fiscal Year 2006, § 574, 119 Stat. 3136, 3273-3274; and Ronald W. Reagan National Defense Authorization Act for Fiscal Year 2005, § 558, 118 Stat. 1811, 1916.

Appendix II: Information on Additional Mandate Provisions

school districts that received a basic support payment in the prior fiscal year, but would subsequently be deemed ineligible as a result of the conversion of military to private housing. The provision extends eligibility during the period of conversion. ⁵ School districts we interviewed and an official from the Military Impacted Schools Association did not mention any issues with regard to this provision.

⁵See Bob Stump National Defense Authorization Act for Fiscal Year 2003, Pub. L. No. 107-314, § 344, 116 Stat. 2458, 2515-2516.

Appendix III: The 13 Objectives from Education and DOD's MOU

Education and DOD's MOU identified 13 objectives to guide their collaborative efforts.

- 1. Promote and enhance policies that will improve military children's education and overall well-being.
- 2. Advance the quality of educational opportunities for all military children.
- 3. Provide research-based academic, social-emotional and behavioral supports to facilitate seamless transitions for military children.
- 4. Provide leadership and advocacy programs to help military students cope with issues surrounding deployments.
- 5. Support foreign language education, including programs for strategic languages.
- 6. Assist military parents to be informed advocates of quality education choices.
- 7. Explore legislative options to address transition issues for military children.
- 8. Extend opportunities for student learning through support of online or virtual and other research-based models.
- 9. Provide research-based teacher and administrator professional development programs.
- 10. Forge effective partnerships with schools and districts.
- 11. Coordinate the DOD and Education Impact Aid programs.
- 12. Communicate with military families and organizations to show appreciation for their contributions.
- 13. Increase awareness of resources and tools available from Education and DOD.

Appendix IV: Comments from the Department of Education



UNITED STATES DEPARTMENT OF EDUCATION OFFICE OF INNOVATION AND IMPROVEMENT

January 27, 2011

Mr. George A. Scott Director, Education, Workforce, and Income Security Issues U.S. Government Accountability Office 441 G Street, NW Washington, DC 20548

Dear Mr. Scott:

I am writing in response to the recommendation made in the Government Accountability Office (GAO) draft report, "Military Dependent Students: Better Information Needed to Assess Student Performance" (GAO-11-231). I appreciate the opportunity to comment on the draft report on behalf of the Department of Education.

We appreciate GAO's thorough review of the unique needs of military dependent students and the steps the Department of Education and the Department of Defense have taken to better serve them. The Department shares the concern, outlined in the report, that some military students may struggle academically as a result of varied academic standards from state to state and a lack of connection to the school community resulting from their mobility. Further, while many students adapt amazingly well given the challenges facing military families, both mobility and the stress of parent deployment may lead to higher rates of emotional difficulties.

The report had one recommendation for the Secretary of Education, which we have excerpted below with our response.

Recommendation: To better understand the needs of military students and the effectiveness of strategies to assist them, we recommend the Secretary of Education, in collaboration with the Secretary of Defense, determine whether to require school districts to identify military dependent students as a distinct subgroup for reporting on their academic outcomes, such as test scores and high school graduation rates. This should include determining whether the Department of Education needs to obtain any additional legislative authority for this requirement, and seeking it from Congress, if necessary.

Response: The Department agrees that better data on the student achievement of military dependent students would be beneficial in better serving this unique student population. In the recently released report, Strengthening Our Military Families: Meeting America's Commitment, the Administration proposed improving the collection of those data through the reauthorization of the Elementary and Secondary Education Act of 1965 (ESEA). Under the Administration's proposal, states and school districts that receive funds under ESEA Title I, Part A would be

400 MARYLAND AVE. SW, WASHINGTON, DC 20202

www.ed.gov

The Department of Education's mission is to promote student soliterement and preparation for global competitiveness by fostering educational accellence and ensuring equal access.

Page 2 - Mr. George A. Scott required to report state-, district-, and school-level aggregate data on the academic achievement of military dependent students. As with requirements in current law related to reporting of student academic achievement data by gender and migrant status, these data would be publicly reported but would not be used for Title I accountability purposes. We appreciate the opportunity to review the draft report and comment on the recommendations. I am also enclosing one technical comment. Sincerely, James H. Shelton, III Assistant Deputy Secretary for Innovation and Improvement Enclosure

Appendix V: GAO Contact and Staff Acknowledgments

| GAO Contact | George A. Scott, (202) 512-7215 or scottg@gao.gov |
|--------------------------|---|
| Staff Acknowledgments | Individuals making key contributions to this report include: Beth Sirois (Assistant Director), Kate Blumenreich (Analyst-in-Charge), Griffin Glatt-Dowd, and Karen Febey. Blake Ainsworth, Susan Aschoff, Cornelia Ashby, James Bennett, Michele Fejfar, Cathy Hurley, Julian Klazkin, Sheila McCoy, Kelly Rubin, and Kim Siegal also provided valuable assistance. |

| GAO's Mission | The Government Accountability Office, the audit, evaluation, and investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability. | | |
|---|---|--|--|
| Obtaining Copies of GAO Reports and Testimony | The fastest and easiest way to obtain copies of GAO documents at no cost is through GAO's Web site (www.gao.gov). Each weekday afternoon, GAO posts on its Web site newly released reports, testimony, and correspondence. To have GAO e-mail you a list of newly posted products, go to www.gao.gov and select "E-mail Updates." | | |
| Order by Phone | The price of each GAO publication reflects GAO's actual cost of production and distribution and depends on the number of pages in the publication and whether the publication is printed in color or black and white. Pricing and ordering information is posted on GAO's Web site, http://www.gao.gov/ordering.htm. | | |
| | Place orders by calling (202) 512-6000, toll free (866) 801-7077, or TDD (202) 512-2537. | | |
| | Orders may be paid for using American Express, Discover Card, MasterCard, Visa, check, or money order. Call for additional information. | | |
| To Report Fraud, Waste, and Abuse in Federal Programs | Contact: | | |
| | Web site: www.gao.gov/fraudnet/fraudnet.htm | | |
| | E-mail: fraudnet@gao.gov Automated answering system: (800) 424-5454 or (202) 512-7470 | | |
| Congressional Relations | Ralph Dawn, Managing Director, dawnr@gao.gov, (202) 512-4400 U.S. Government Accountability Office, 441 G Street NW, Room 7125 Washington, DC 20548 | | |
| Public Affairs | Chuck Young, Managing Director, youngc1@gao.gov , (202) 512-4800 U.S. Government Accountability Office, 441 G Street NW, Room 7149 Washington, DC 20548 | | |